

**SANFT LAW**  
411 E. Bonneville Ave., Ste 360, Las Vegas, NV 89101

**NTTD**

Michael W. Sanft (8245)

**SANFT LAW**

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*Attorney for Defendant Michele Fiore*

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHELE FIORE,

Defendant.

Case No. 2:24-cr-00155-JAD-CJA

**DEFENDANT MICHELE FIORE’S NOTICE  
OF EXPERT WITNESS**

Defendant, MICHELE FIORE, (“Defendant”), through her attorney of record, MICHAEL W. SANFT, of SANFT LAW, presents notice of the defense’s intention to call Michael J. Aloian, CPA, as an expert witness in the defense’s case.

1. MICHAEL J. ALOIAN, CPA  
Michael J. Aloian, CPA, Inc.,  
5594 S. Fort Apache Rd., Ste 120  
Las Vegas, NV 89148  
Tel. (702) 878-1795

Michael Aloian is expected to testify using his knowledge and experience about IRS 501(c) entities. His testimony will help jurors understand the IRS rules governing such entities and how they apply to the case at hand.

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Michael Aloian's curriculum vitae, fee schedule and list of prior testimony are attached hereto as **Exhibit 1**.

DATED this 23rd day of August, 2024.

SANFT LAW

/s/ Michael Sanft

MICHAEL W. SANFT, Esq.

Nevada Bar No., 8245

*Attorney for Defendant Michele Fiore*

### CERTIFICATE OF SERVICE

I certify that on August 23, 2024, I electronically served on the Government the foregoing DEFENDANT MICHELE FIORE'S NOTICE OF EXPERT WITNESS by filing it with the Clerk of the Court for the United States District Court for the District of Nevada using the CM/ECF system

/s/ Michael Sanft

MICHAEL W. SANFT, ESQ.

*Attorney for Defendant Michele Fiore*

# **Exhibit 1**

5594 S. Fort Apache Road Ste. 120  
Las Vegas, Nevada 89148  
Telephone 702-878-1795  
Fax 702-547-7459

## Michael J. Aloian CPA Inc.

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### Michael J. Aloian, CPA

#### General Experience

- ◆ Thirty-three years practicing public accounting with emphasis in:
  - Litigation consultation services
  - Expert Witness services
  - Forensic accounting
  - Tax preparation and planning services
  - Business consultation and cash flow management
  - Estate planning and wealth preservation
- ◆ This experience includes four years practicing public accounting in New York with the firm of Price Waterhouse, and the last twenty-nine years practicing public accounting in Nevada. Founded Michael J. Aloian CPA Inc. in 2008. Started practicing in Nevada in 1994 with the firm of Bradshaw, Smith & Co., LLP (later Ronald L. Smith, CPA). Hired in numerous legal matters by counsel for both Plaintiffs and Defendants.

#### Professional Certifications/Designations

- ◆ CPA – Certified Public Accountant - Licensed to practice in the states of Nevada and New York

#### Professional Associations

- ◆ Member, American Institute of Certified Public Accountants
- ◆ Member, Nevada Society of Certified Public Accountants
- ◆ Member, New York State Society of Certified Public Accountants

#### Education

- ◆ Bachelor of Science in Business Administration (Emphasis in Accounting)  
**State University of New York at Buffalo**
- ◆ Masters of Business Administration  
**State University of New York at Buffalo**

#### Continuing Education

- ◆ Numerous continuing education seminars and conferences on topics including forensic accounting, financial planning, estate planning, and wealth preservation.

#### Presentations and public speaking

- ◆ Appeared as an expert on KLVX-TV (Channel 10) annual tax question and answer live television program addressing tax questions from the general public.
- ◆ Was Keynote Speaker at the ADP year end conference held at the Rio Hotel and Casino.
- ◆ Presented numerous in-house training sessions on tax related matters as lead instructor at Bradshaw, Smith & Co., LLP.

Curriculum Vitae  
Michael J. Aloian, CPA  
Michael J. Aloian, CPA, Inc.  
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### **Expert Witness**

- ◆ Testified as an Expert Witness in Nevada District Court on accounting and tax issues in *Barry Moore; John D. O'Brien; Donald Campbell; J. Colby Williams; William Godfrey; and Eroom Holdings, LP v. Ch. Angelus IV*, a Nevada limited liability company; *Martin G. Barrett and Robin D. Barrett as Co-Trustees of The Old Landing Trust; William A. Gayler, an individual; Martin G. Barrett, an individual; Robin D. Barrett, an individual; Eliot A. Alper, Trustee of The Eliot A. Alper Revocable Trust Dated March 22, 1999; Tina A. Alper, Trustee of The Tina A. Alper Revocable Trust Dated June 22, 1999; and Livia M. Lindquist; Does I through X; and Roe Corporations I through X, inclusive*; District Court, Clark County, Nevada, Department XIII, Case No. A-10-616929-B.
- ◆ Testified as an Expert Witness in United States District Court on accounting and tax issues in *United States of America v. Ramon Desage, et. al*; United States District Court, District of Nevada, Case No.: 2:13-cr-00039-JAD-VCF.
- ◆ Testified as an Expert Witness in Nevada District Court on accounting, tax and child support issues in *Kevin Elder v. Maria Elder*; District Court, Family Division, Department No. S, Case No. D-20-613592-D.

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## Michael J. Aloian CPA Inc.

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### FEE SCHEDULE

Michael J. Aloian, CPA	\$500 per hour
CPA Staff	\$400 per hour
Travel and out-of-pocket expenses	Actual cost